

Reported Recommending
Ind. Postponed
Passed House
Failed to Pass House
Passed Senate
Failed to Pass Senate

House File 108

January 24, 1947.
Ways and Means.

By SHEPARD and GOOD.

A BILL FOR

An Act to amend chapter four hundred twenty-seven (427),
Code 1946, relating to property exempt from taxation.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 Section 1. Section four hundred twenty-seven point one
- 2 (427.1), Code 1946, is hereby amended by striking the words:
- 3 "all poultry" in line five (5) of subsection thirteen (13)
- 4 and inserting in lieu thereof the following: "poultry to
- 5 the actual value of five hundred dollars".

EXPLANATION OF H. F. 108

The present law exempts all poultry from taxation. Therefore, for example, the operator of a turkey or chicken farm with thousands of turkeys or chickens does not have to pay taxes on them. The purpose of this bill is to make the large operators of poultry farms pay their share of taxes.